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BPOI-005/105

**DIPLOMA IN BUSINESS PROCESS
OUTSOURCING FINANCE AND
ACCOUNTING (DBPOFA)
Term-End Examination
June, 2025**

BPOI-005/105 : RECORD TO REPORT (R2R)

Time : 3 Hours

Maximum Marks : 100

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- Note :** (i) **Section A** : All questions are compulsory.
- (ii) **Section B** : Attempt any **six** questions.
- (iii) **Section C** : Attempt any **four** questions.
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Section—A

1. Fill in the blanks : 5×1=5
- (a) Availability of is important for outsourcing in R2R.
- (b) The control account balance is the balance.

- (c) Debtors or creditors reconciliations are also referred to as reconciliations.
 - (d) Cheque issued to customers but not presented for payment is difference due to
 - (e) The term 'float' refers to the time taken to collect cheques from the after the payment fall due.
2. State whether the following statements are True/False : 5×1=5
- (a) There is a fine gap between cash inflows and cash outflows.
 - (b) Baumol explains the cash holding principle under condition of certainty.
 - (c) Time elapsed between identification of an open item and its resolution is timeliness metric.
 - (d) One of the biggest users of the company's financial data is its employees.
 - (e) The cost of self-constructed assets is taken as total construction cost or market value whichever is less.

Section—B

Note : Attempt any **six** questions. 5 each

3. In R2R cycle, what are the main teams involved in any organization ? Discuss.
4. Explain the process of fixed asset reconciliation.
5. What is the need and importance of a Bank Reconciliation ? Discuss.
6. Discuss various ways to acquire fixed assets.
7. Explain some highlight of Accounting Standard 10.
8. Discuss the need for provision for depreciation.
9. What is Cash Variance Analysis ? Discuss.
10. Discuss William J. Baumol Model to determine optimal cash balance.

Section—C

Note : Attempt any **four** questions from the following. Each questions carries 15 marks.

11. What is a Cash Budget ? What are the different techniques for preparing a cash budget ? Give examples in support.

12. How is management of cash flows done in BPO industry ? Explain the methods of accelerating cash inflows and methods for slowing cash outflows with examples.
13. What are the generic and specific metrics for R2R in BPO industry ? Explain them briefly.
14. Explain the financial and tax reporting in BPO industry. Discuss the benefits of *two* types of reporting as above.
15. What is Bank Reconciliation Statement ? Why is it prepared ? What can be the various reasons of disagreement in the bank statement with the organisation's ledger ? Discuss with example.

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